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ABSTRACT

Every year local, state, and federal governments provide the resources that support public education for students in prekindergarten through grade 12. What were the sources of these revenues in the 1992-93 school year? How were these dollars expended across instruction, student support, and other services? This document provides answers to these questions, drawing from the National Center for Education Statistics' "National Public Education Financial Survey--Fiscal Year 1993," one of the components of the Common Core Data surveys. Statistics show that more than $248 billion were collected for public elementary-secondary education in 1992-93 in the 50 states and the District of Columbia. The greatest part of education revenues came from local and state governments, which together provided about 91 percent of all revenues. The federal government was the source of some $17 billion of revenues. Expenditures for public education in 1992-93 totalled over $221 billion, which represents a 5 percent increase over expenditures in the previous fiscal year. Of this total, about $135 billion were for instruction, $76 billion were for support services, and approximately $10 billion were for noninstructional services. The states spent an average of $5,170 per pupil. Of this amount, an average of about $3,155 was spent for instructional services, $1,781 for support services, and $235 for noninstructional purposes. Technical notes, definitions, four tables, and one figure are included. (LMI)

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NATIONAL CENTER FOR EDUCATION STATISTICS

Statistics in Brief

March 1995

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1992–93

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Every year local, state and federal governments provide the resources that support public education for students in prekindergarten through the 12th grade. What were the sources of these revenues in the 1992–93 school year? How were these dollars expended across instruction, student support, and other services?

The information to answer these and other questions is reported in the National Center for Education Statistics' "National Public Education Financial Survey—Fiscal Year 1993," one of the components of the Common Core of Data surveys.

What were the amounts and sources of revenue for public elementary–secondary education?

More than $248 billion were collected for public elementary–secondary education in 1992–93 in the 50 states and the District of Columbia (table 1). Revenues ranged from a high of almost $28 billion in California, which serves about one out of every eight students in the nation, to a low of about $551 million in North Dakota.

By far, the greatest part of education revenues came from local and state governments, which together provided about $225 billion or 91 percent of all revenues. (Definitions for each item are provided at the end of the text.) Considerably smaller amounts of revenues came from intermediate sources which provided about $6 billion of the revenues for public education. The federal government was the source of some $17 billion of revenues.

The relative contributions from these levels of government can be expressed as portions of the typical education dollar (figure 1). Local sources furnished about 45 cents of every dollar in revenue; state revenues 46 cents; and the remaining 9 cents came from intermediate and federal sources.

How were public education funds spent?

Current expenditures for public education in 1992–93 totalled over $221 billion (table 2). This represents a $10 billion (5 percent) increase over expenditures in the previous fiscal year. The greatest expenditures were in California, which spent $24.2 billion. The smallest expenditures were the $509 million in North Dakota.

About $135 billion in current expenditures were for instruction. Another $76 billion were expended for a cluster of services that directly supported instruction. Approximately $10 billion of the 1992–93 expenditures were for noninstructional services.

Instructional expenditures accounted for about 61 cents out of the education dollar (figure 2). Support services made up another 34 cents, and about 5 cents went to noninstructional activities. Six states spent greater than 65 percent of their current expenditures on instruction. These were New York (67.2 percent), Rhode Island (67.0 percent), Maine (66.3 percent), Utah (66.1 percent), New Hampshire (65.2 percent) and Vermont (65.1 percent). Two states spent less than 55 percent of their current expenditures on instruction. These were the District of Columbia (50.6 percent) and Alaska (51.2 percent) (table 3).

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What were the expenditures per student?

In 1992–93, the 50 states and District of Columbia spent an average of $5,170 for every pupil in membership at the beginning of the school year (table 4). Five states expended more than $7,000 per pupil. These were New Jersey ($8,770), the District of Columbia, which comprises a single urban district ($8,286), Alaska ($7,901), New York ($7,770) and Connecticut ($7,652). Three states had expenditures of less than $3,500 for each pupil in membership: Utah ($2,967), Mississippi ($3,159) and Idaho ($3,471). Note that the states that had the highest and lowest current expenditures for education fell into the middle range in per pupil expenditures (California at $4,614 and North Dakota at $4,284).

On the average, for every student about $3,155 was spent for instructional services, $1,781 for support services and $235 for noninstructional purposes.

Technical Notes

The "National Public Education Financial Survey" (NPEFS) is an annual state-level collection of revenues and expenditures for public education of grades prekindergarten through 12. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. Information to explain all missing and zero values is also collected. The data are processed and edited by NCES and verified by each state education agency.

NCES has made adjustments for missing data. Values that were missing and not reported elsewhere in the submission, or in combination with one or more other items, were imputed. The method used for imputation was to: (a) create a subset of states reporting the item in question; (b) subtract the value for that item from each state's total revenues (or expenditures); (c) compute the ratio of that item to the reduced total (item b) for each state;

(d) compute the average of these ratios; (e) multiply the total revenues (or expenditures) of the state with the missing item by the average ratio; (f) substitute the imputed estimate for the missing item and then recompute the subtotals and totals. Revenues and expenditures for food services or student activities were imputed for Connecticut, Delaware, Louisiana, North Carolina, Oklahoma, and Virginia.

Other adjustments were made to reported data by distributing portions of a single value reported for two or more items to the missing items. These adjustments resulted in distributions that were different than those reported initially by the state education agencies, but the adjustments did not change total revenues or total expenditures. The reader should refer to the database documentation for an in-depth description of all adjustments made by NCES.

This report used information from the "National Public Education Financial Survey—Fiscal Year 1993" and the "1992 Common Core of Data State Nonfiscal Survey." For further information about this Statistics in Brief or the complete fiscal data set, contact Frank Johnson, National Center for Education Statistics, 555 New Jersey Avenue, NW 20208–5651; or call (202) 219–1618; or fax (202) 219–1728; Internet address "fjohnson@inet.ed.gov".

Definitions

Current expenditures are those for the day to day operation of schools. They include all expenditures except those associated with repaying debts, capital outlays (e.g. land, school construction and repair, and equipment), and programs outside the regular preschool-grade 12 scope such as adult education, community colleges, and community services. Expenditures for items lasting more than one year (such as school buses and computers) are not included in current expenditures.

Federal revenues include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.

Instruction expenditures are current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (such as textbooks) and purchased instructional services.

Intermediate revenues come from sources that are not local or state education agencies (for example, New York State's Board of Cooperative Education Services).

Local revenues include revenues from such sources as local property and nonproperty taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food service revenues.

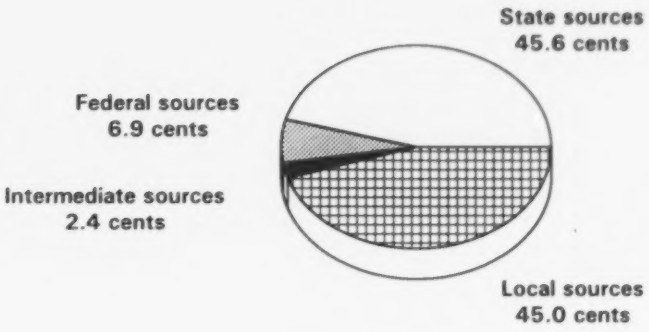
Noninstruction expenditures go for food service and enterprise operations such as bookstores and interscholastic athletics.

State revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

Student membership is the count of students enrolled on or about October 1.

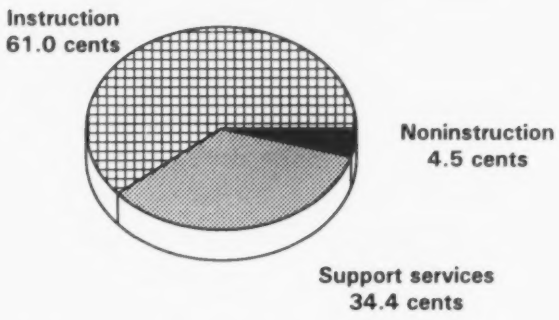
Support services expenditures are current expenditures for activities which support instruction. These services include operation and maintenance of buildings, school administration, student support services (e.g., attendance and guidance counselors), student transportation, instructional staff support (librarians, instructional specialists), school district administration, school administration business services, research, testing, and data processing.

Figure 1.-The public education dollar: Revenues from various soures: School year 1992-93



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Finance Survey - Fiscal year 1993"

Figure 2.-The public education dollar: Expenditures by function: School year 1992-93



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Finance Survey - Fiscal year 1993"

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Table 1.--Revenues for public elementary and secondary schools, by source and state: School year 1992-93

[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States a/	$248,496,276	$111,755,731	$6,076,202	$113,396,992	$17,267,351
Alabama	2,982,753	902,867	0	1,732,506	347,381
Alaska	1,182,527	241,479	0	767,809	173,239
Arizona	3,402,888	1,500,357	190,761	1,411,844	299,926
Arkansas	1,933,846	640,946	3,620	1,104,347	184,934
California	28,039,018	8,343,535	0	17,439,021	2,256,461
Colorado	3,337,266	1,767,835	1,829	1,403,076	164,527
Connecticut a/	3,971,766	2,289,912	0	1,544,471	137,383
Delaware a/	631,885	170,472	0	417,965	43,448
District of Columbia	722,230	647,269	0	0	74,961
Florida	11,369,988	4,911,491	0	5,511,186	947,311
Georgia	5,997,559	2,514,257	0	3,019,826	463,476
Hawaii	1,067,810	23,917	0	962,375	81,518
Idaho	896,846	273,061	0	548,181	75,605
Illinois	10,575,035	6,813,500	0	3,013,710	747,825
Indiana	5,625,542	2,388,129	10,243	2,933,242	293,928
Iowa	2,694,532	1,248,286	2,160	1,299,696	144,390
Kansas	2,373,507	926,078	138,698	1,178,800	129,930
Kentucky	3,071,172	703,266	0	2,058,542	309,365
Louisiana a/	3,490,001	1,202,974	0	1,876,960	410,067
Maine	1,337,730	576,859	0	678,159	82,713
Maryland	4,923,313	2,717,845	0	1,940,701	264,767
Massachusetts	5,881,335	3,624,370	0	1,925,405	331,561
Michigan	10,766,136	6,802,641	3,286	3,295,411	664,798
Minnesota	4,698,237	2,058,844	152,430	2,261,916	225,048
Mississippi	1,773,823	517,635	875	951,723	303,590
Missouri	4,260,954	2,333,385	21,223	1,632,185	274,161
Montana	845,249	233,922	78,853	454,922	77,552
Nebraska	1,597,612	955,344	12,267	529,662	100,340
Nevada	1,176,376	718,816	0	402,727	54,833
New Hampshire	1,062,532	945,398	0	84,340	32,794
New Jersey	10,994,535	5,979,048	0	4,553,681	461,806
New Mexico	1,429,383	196,947	0	1,052,830	179,606
New York	22,574,304	12,282,974	90,042	8,848,907	1,352,381
North Carolina a/	5,356,917	1,534,856	0	3,388,467	433,593
North Dakota	551,527	240,299	7,681	237,908	65,639
Ohio	10,993,728	6,169,319	11,864	4,178,051	634,495
Oklahoma a/	2,770,975	856,273	54,252	1,663,413	197,037
Oregon	3,135,734	1,709,134	46,023	1,183,893	196,684
Pennsylvania	12,060,334	6,493,983	3,368	4,826,383	736,599
Rhode Island	968,667	517,934	0	392,841	57,892
South Carolina	3,061,004	1,335,179	0	1,439,690	286,136
South Dakota	603,085	361,405	7,671	164,040	69,969
Tennessee	3,394,425	1,496,726	0	1,546,611	351,089
Texas	17,446,887	3,965,188	5,192,507	6,983,217	1,305,976
Utah	1,657,433	578,368	0	961,278	117,788
Vermont	637,740	404,554	0	198,114	35,072
Virginia a/	5,867,838	3,616,584	0	1,886,029	365,225
Washington	5,499,862	1,272,273	4	3,920,527	307,058
West Virginia	1,841,575	464,990	187	1,234,018	142,379
Wisconsin	5,346,988	3,061,619	0	2,047,701	237,669
Wyoming	613,864	223,391	46,358	308,687	35,428
Outlying Areas					
American Samoa	35,031	187	77	9,810	24,957
Guam	210,480	190,321	0	0	20,160
Northern Marianas	41,015	154	0	29,285	11,576
Puerto Rico	1,433,524	1,948	0	946,249	485,326
Virgin Islands	143,438	115,527	0	0	27,912

a/ Local revenues for these states contain amounts imputed for one or two items making up local revenues. These amounts made up less than 3 percent of local revenues in any one state.

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 2.--Current expenditures for public elementary and secondary schools, by function and state: School year 1992-93

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States a/	$221,352,533	$135,067,681	$76,235,942	$10,048,910
Alabama	2,610,514	1,623,693	773,464	213,357
Alaska	967,765	495,869	441,461	30,435
Arizona	2,753,510	1,608,841	989,933	154,737
Arkansas	1,703,604	1,069,660	519,528	114,416
California	24,219,792	14,515,129	8,693,446	1,011,217
Colorado	2,919,916	1,791,024	1,022,879	106,014
Connecticut a/	3,737,765	2,368,773	1,220,892	148,100
Delaware a/	599,893	375,684	202,360	21,849
District of Columbia	670,654	339,266	302,282	29,107
Florida	9,661,012	5,609,755	3,566,770	484,487
Georgia	5,273,143	3,324,731	1,630,162	318,250
Hawaii	946,074	580,597	304,362	61,115
Idaho	804,231	504,461	260,672	39,097
Illinois	9,942,737	5,886,997	3,695,575	360,165
Indiana	4,797,946	2,984,096	1,598,786	215,063
Iowa	2,459,141	1,529,933	820,898	108,310
Kansas	2,224,080	1,304,668	816,085	103,327
Kentucky	2,823,993	1,713,290	968,533	142,170
Louisiana a/	3,199,842	1,906,733	1,007,563	285,546
Maine	1,217,418	806,903	366,084	44,431
Maryland	4,556,233	2,822,084	1,522,110	212,040
Massachusetts	5,281,067	3,239,997	1,868,806	172,264
Michigan	9,532,994	5,535,516	3,722,486	274,991
Minnesota	4,135,284	2,646,040	1,323,114	166,129
Mississippi	1,600,752	997,074	472,867	130,811
Missouri	3,710,426	2,253,749	1,292,890	163,786
Montana	785,159	487,327	265,132	32,700
Nebraska	1,430,039	885,855	422,808	121,376
Nevada	1,035,623	612,677	388,280	34,667
New Hampshire	972,963	634,198	306,599	32,166
New Jersey	9,915,429	5,847,981	3,800,586	266,862
New Mexico	1,240,310	727,371	451,556	61,384
New York	20,898,267	14,035,286	6,254,766	608,215
North Carolina a/	4,930,704	3,037,814	1,509,934	382,956
North Dakota	508,648	312,211	155,299	41,138
Ohio	9,572,879	5,471,610	3,747,551	353,718
Oklahoma a/	2,442,320	1,440,157	787,220	214,943
Oregon	2,849,009	1,701,141	1,053,453	94,416
Pennsylvania	10,944,392	6,956,917	3,577,579	409,896
Rhode Island	934,815	626,154	287,742	20,919
South Carolina	2,690,009	1,594,927	857,238	237,844
South Dakota	553,005	339,207	182,691	31,107
Tennessee	3,139,223	1,907,725	1,071,617	159,881
Texas	15,121,655	8,890,632	5,248,579	982,444
Utah	1,376,319	910,053	380,212	86,054
Vermont	625,064	406,682	199,569	18,813
Virginia a/	5,228,196	3,121,272	1,837,789	269,135
Washington	4,679,873	2,800,395	1,665,971	213,507
West Virginia	1,626,005	1,007,685	523,330	94,990
Wisconsin	4,954,900	3,143,002	1,662,810	149,088
Wyoming	547,938	334,840	193,622	19,476
Outlying Areas				
American Samoa	23,636	10,792	8,916	3,929
Guam	161,477	69,877	76,036	10,007
Northern Marianas	38,784	28,814	6,777	3,193
Puerto Rico	1,295,452	895,535	253,659	146,258
Virgin Islands	120,510	68,564	45,905	6,040

a/ Noninstruction expenditures for these states contain amounts imputed for one or two items contained in noninstruction expenditures. These amounts made up less than 42 percent of noninstruction expenditures in any one of these states.

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 3.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1992-93

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States a/	61.0	34.4	4.5
Alabama	62.2	29.6	8.2
Alaska	51.2	45.6	3.1
Arizona	58.4	36.0	5.6
Arkansas	62.8	30.5	6.7
California	59.9	35.9	4.2
Colorado	61.3	35.0	3.6
Connecticut a/	63.4	32.7	4.0
Delaware a/	62.6	33.7	3.6
District of Columbia	50.6	45.1	4.3
Florida	58.1	36.9	5.0
Georgia	63.1	30.9	6.0
Hawaii	61.4	32.2	6.5
Idaho	62.7	32.4	4.9
Illinois	59.2	37.2	3.6
Indiana	62.2	33.3	4.5
Iowa	62.2	33.4	4.4
Kansas	58.7	36.7	4.6
Kentucky	60.7	34.3	5.0
Louisiana a/	59.6	31.5	8.9
Maine	66.3	30.1	3.6
Maryland	61.9	33.4	4.7
Massachusetts	61.4	35.4	3.3
Michigan	58.1	39.0	2.9
Minnesota	64.0	32.0	4.0
Mississippi	62.3	29.5	8.2
Missouri	60.7	34.8	4.4
Montana	62.1	33.8	4.2
Nebraska	61.9	29.6	8.5
Nevada	59.2	37.5	3.3
New Hampshire	65.2	31.5	3.3
New Jersey	59.0	38.3	2.7
New Mexico	58.6	36.4	4.9
New York	67.2	29.9	2.9
North Carolina a/	61.6	30.6	7.8
North Dakota	61.4	30.5	8.1
Ohio	57.2	39.1	3.7
Oklahoma a/	59.0	32.2	8.8
Oregon	59.7	37.0	3.3
Pennsylvania	63.6	32.7	3.7
Rhode Island	67.0	30.8	2.2
South Carolina	59.3	31.9	8.8
South Dakota	61.3	33.0	5.6
Tennessee	60.8	34.1	5.1
Texas	58.8	34.7	6.5
Utah	66.1	27.6	6.3
Vermont	65.1	31.9	3.0
Virginia a/	59.7	35.2	5.1
Washington	59.8	35.6	4.6
West Virginia	62.0	32.2	5.8
Wisconsin	63.4	33.6	3.0
Wyoming	61.1	35.3	3.6
Outlying Areas			
American Samoa	45.7	37.7	16.6
Guam	43.3	47.1	6.2
Northern Marianas	74.3	17.5	8.2
Puerto Rico	69.1	19.6	11.3
Virgin Islands	56.9	38.1	5.0

a/ Noninstruction expenditures for these states contain amounts imputed for detail (not reported here) affecting noninstruction and total current expenditures.

NOTE: National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 4.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1992-93

State	Fall 1992 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States a/	42,815,541	5,170	3,155	1,781	235
Alabama	730,857	3,572	2,222	1,058	292
Alaska	122,487	7,901	4,048	3,604	248
Arizona	673,477	4,088	2,389	1,470	230
Arkansas	441,490	3,859	2,423	1,177	259
California	5,249,275	4,614	2,765	1,656	193
Colorado	612,635	4,766	2,923	1,670	173
Connecticut a/	488,476	7,652	4,849	2,499	303
Delaware a/	104,321	5,750	3,601	1,940	209
District of Columbia	80,937	8,286	4,192	3,735	360
Florida	1,981,407	4,876	2,831	1,800	245
Georgia	1,207,186	4,368	2,754	1,350	264
Hawaii	177,448	5,332	3,272	1,715	344
Idaho	231,668	3,471	2,178	1,125	169
Illinois	1,873,567	5,307	3,142	1,972	192
Indiana	960,630	4,995	3,106	1,664	224
Iowa	494,839	4,970	3,092	1,659	219
Kansas	451,536	4,926	2,889	1,807	229
Kentucky	655,041	4,311	2,616	1,479	217
Louisiana a/	797,985	4,010	2,389	1,263	358
Maine	216,453	5,624	3,728	1,691	205
Maryland	751,850	6,060	3,754	2,024	282
Massachusetts	859,948	6,141	3,768	2,173	200
Michigan	1,603,610	5,945	3,452	2,321	171
Minnesota	793,724	5,210	3,334	1,667	209
Mississippi	506,668	3,159	1,968	933	258
Missouri	859,357	4,318	2,623	1,504	191
Montana	160,011	4,907	3,046	1,657	204
Nebraska	282,414	5,064	3,137	1,497	430
Nevada	222,974	4,645	2,748	1,741	155
New Hampshire	181,247	5,368	3,499	1,692	177
New Jersey	1,130,560	8,770	5,173	3,362	236
New Mexico	315,668	3,929	2,304	1,430	194
New York	2,689,686	7,770	5,218	2,325	226
North Carolina a/	1,114,083	4,426	2,727	1,355	344
North Dakota	118,734	4,284	2,630	1,308	346
Ohio	1,795,199	5,332	3,048	2,088	197
Oklahoma a/	597,096	4,090	2,412	1,318	360
Oregon	510,122	5,585	3,335	2,065	185
Pennsylvania	1,717,613	6,372	4,050	2,083	239
Rhode Island	143,798	6,501	4,354	2,001	145
South Carolina	639,942	4,204	2,492	1,340	372
South Dakota	134,573	4,109	2,521	1,358	231
Tennessee	854,329	3,674	2,233	1,254	187
Texas	3,541,769	4,270	2,510	1,482	277
Utah	463,870	2,967	1,962	820	186
Vermont	98,558	6,342	4,126	2,025	191
Virginia a/	1,031,925	5,066	3,025	1,781	261
Washington	896,475	5,220	3,124	1,858	238
West Virginia	318,296	5,108	3,166	1,644	298
Wisconsin	829,415	5,974	3,789	2,005	180
Wyoming	100,313	5,462	3,338	1,930	194
Outlying Areas					
American Samoa	13,994	1,689	771	637	281
Guam	30,077	5,369	2,323	2,528	333
Northern Marianas	8,086	4,796	3,563	838	395
Puerto Rico	637,034	2,034	1,406	398	230
Virgin Islands	22,887	5,265	2,996	2,006	264

a/ Noninstruction expenditures for these states contain amounts imputed for detail (not reported here) affecting noninstruction and total current expenditures.

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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